

287 - PRIMA DESCHECHA LANDFILL ESCROW

Operational Summary

Description:

State Regulations require landfill operators to make deposits to closure accounts in order to demonstrate financial resources to pay for landfill closure costs. On a yearly basis, IWMD makes deposits to this fund to comply with the regulations.

At a Glance:

Total FY 2004-2005 Actual Expenditure + Encumbrance:	-2932464.00
Total Final FY 2005-2006	5,110,337
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Changes Included in the Base Budget:

Increase in the FY05/06 Budget is due to a restatement of closure costs and liabilities in FY04/05, based on an increase to permitted capacity.

Final Budget History:

Sources and Uses	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev ⁽¹⁾ As of 6/30/05	Final Budget	Actual Amount	Percent
Total Revenues	3,069,805	4,472,297	4,313,439	5,110,337	796,898	18.47
Total Requirements	10,508	4,424,298	144,835	5,110,337	4,965,502	3,428.39
Balance	3,059,297	47,999	4,168,604	0	(4,168,604)	-100.00

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2004-05 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Prima Deschecha Landfill Escrow in the Appendix on page page 653

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Operation of Internal Service Fund Operational Statement for the Fiscal Year 2005-2006

		FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2005-2006
Operating Detail		Actual	Actual	Proposed Budget	Final Budget
(1)	(2)	(3)	(4)	(5)	
OPERATING EXPENSES					
2490	Landfill Closure/Postclosure Costs	0	(2,946,974)	1,512,500	1,512,500
	Total Operating Expenses	0	(2,946,974)	1,512,500	1,512,500
	Net Operating Income (Loss)	0	2,946,974	(1,512,500)	(1,512,500)
NON-OPERATING REVENUE					
6610	Interest	122,571	327,049	510,000	510,000
	Total Non-Operating Revenue	122,571	327,049	510,000	510,000
NON-OPERATING EXPENSES					
1912	Investment Administrative Fees	10,508	14,510	22,000	22,000
	Total Non-Operating Expenses	10,508	14,510	22,000	22,000
	Net Non-Operating Income (Loss)	112,063	312,538	488,000	488,000
	Income (Loss) Before Contributions & Transfers	112,063	3,259,512	(1,024,500)	(1,024,500)
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
	Income (Loss) Before Contributions & Transfers	112,063	3,259,512	(1,024,500)	(1,024,500)
7812	Interfund Transfers In - from Funds 2AA-299	5,169,284	927,094	875,960	875,960
	Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	0	(3,077,298)	(3,575,837)	(3,575,837)
	Net Assets - Unrestricted Adjustment	(11,200,901)	0	0	0
	Increase (Decrease) in Net Assets - Unrestricted	(5,919,554)	1,109,308	(3,724,377)	(3,724,377)
	Net Assets - Unrestricted - Beginning of Year	8,978,852	3,059,298	3,724,377	3,724,377
	Net Assets - Unrestricted - End of Year	3,059,298	4,168,606	0	0